

For the calendar year 2005, or fiscal year beginning MM/DD/YYYY and ending MM/DD/YYYY.

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X OR 165

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

Part I Available Credit Carryover

	(a) Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover Subtract column (c) from column (b).
1	2000			
2	2001			
3	TOTAL AVAILABLE CARRYOVER			3

- Individuals, enter this amount on Arizona Form 301, Part I, line 17.
- Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 13.
- If you must complete Part VI, enter zero in column (d) for the taxable year subject to recapture.

Part II Credit Recapture for NEVs Used on a Golf Course for Other Than Maintenance Purposes
(Applicable to NEVs purchased or leased on or after July 1, 2000.)

- 4 Enter the number of NEVs purchased or leased on or after July 1, 2000, for which a credit was claimed, that were used on a golf course for purposes other than maintenance. Also, complete Form 328-P..... 4

- 5 Enter the Vehicle Identification Number (VIN) for each NEV purchased on or after July 1, 2000, for which a credit was claimed, that was used on a golf course for other than maintenance purposes

- 6 Enter the taxable year in which each NEV was purchased or leased

- 7 Enter the amount of credit for which each NEV was eligible..... 7

- 8 Amount of credit subject to recapture (100%):

Add the amounts on line 7 in each column, and enter the result..... 8

VEHICLE 1	VEHICLE 2	VEHICLE 3

Part III Lessor/Lessee Information for Credit Recapture

- 9 Have you entered into a lease agreement for any NEV listed on line 5 that provides that the lessor may share the credit with the lessee? See instructions.
If you answered, "No", skip lines 10 through 16.
If you answered, "Yes", complete lines 10 through 16.

Yes No
☐ ☐

- 10 Is this form being completed by the lessor or the lessee? Check the applicable box
If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for NEVs listed on line 5, complete a separate schedule for each lease that shows the information requested on lines 11 through 16 below. Attach these schedules to Form 328 when you file your return.

Lessor Lessee
☐ ☐

11 Name of lessor:

12 Lessor's TIN:

13 Lessor's share of the amount of credit recapture on Part II, line 8

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14 Name of lessee:

15 Lessee's TIN:

16 Lessee's share of the amount of credit recapture on Part II, line 8

16

Continued on page 2 →

Part IV S Corporation Shareholder Information for Credit Recapture

17 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 17a through 17c separately for each shareholder.

17a Name of shareholder: _____

17b Shareholder's TIN: _____

17c Shareholder's share of the amount on Part II, line 8, or Part III, line 13 (if the S corporation is a lessor), or Part III, line 16 (if the S corporation is a lessee)

17c		
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Part V Partnership Partner Information for Credit Recapture

18 If the credit was passed through from a partnership to its partners, the partnership must complete lines 18a through 18c separately for each partner.

18a Name of partner: _____

18b Partner's TIN: _____

18c Partner's share of the amount on Part II, line 8; or Part III, line 13 (if the partnership is a lessor); or Part III, line 16 (if the partnership is a lessee)

18c		
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Part VI All Taxpayers Subject to the Recapture

19 Enter the amount of the credit to be recaptured

- Individuals, corporations, and S corporations, enter the amount from Part II, line 8; or if a lessor, enter the amount from Part III, line 13; or if a lessee, enter the amount from Part III, line 16.

- S corporation shareholders, enter the amount from Part IV, line 17c.

- Partners of a partnership, enter the amount from Part V, line 18c.

20 Enter the amount of credit from line 19 previously claimed

21 If the amount on line 20 is less than the amount on line 19, enter the amount on line 20, otherwise, enter the amount on line 19.

- Individuals, also enter this amount on Form 301, Part II, line 25.

- Corporations, including S corporations that elected to claim the credit, also enter this amount on Form 300, Part II, line 19.

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ARIZONA FORM
328P

Neighborhood Electric Vehicle Penalty

2005

Name:

Address:

1 Enter the number of NEVs that were purchased or leased on or after July 1, 2000 for which a credit was claimed that were used on a golf course for purposes other than maintenance

2 Penalty.....

3 Multiply the amount on line 2 by the number on line 1

1		
2		
3		

• **Make check payable to:** Arizona Department of Environmental Quality.

• **Mail with this form to:** Arizona Department of Environmental Quality
Attention: Clean Air Fund Collections
1110 West Washington Street
Phoenix, AZ 85007-2952